

3/22/19

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Chapter No. 403
19/SS36/R617PS
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SENATE BILL NO. 2577

Originated in Senate

Liz Welch

Secretary

SENATE BILL NO. 2577

AN ACT TO CREATE THE MOTOR VEHICLE TAX AND LICENSE SYNCHRONIZATION STUDY COMMITTEE TO EXAMINE AND DEVELOP RECOMMENDATIONS REGARDING THE FEASIBILITY OF ADOPTING CERTAIN STATEWIDE MEASURES FOR STREAMLINING THE PAYMENT OF MOTOR VEHICLE AD VALOREM TAXES AND ROAD AND BRIDGE PRIVILEGE TAXES AND THE ISSUANCE OF LICENSE TAGS THROUGH THE DEALERSHIP AT THE TIME OF A MOTOR VEHICLE PURCHASE; AND FOR RELATED PURPOSES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

SECTION 1. (1) There is hereby created the Motor Vehicle Tax and License Synchronization Study Committee to examine and develop recommendations regarding the feasibility of adopting certain statewide measures for streamlining the process of a motor vehicle purchaser's paying ad valorem taxes and road and bridge privilege taxes and being issued motor vehicle license tags through the dealership.

The committee shall, at a minimum, study and report to the 2020 Regular Session of the Legislature the following:

(a) The feasibility of the automobile dealership issuing a twenty-one-day temporary license tag during the vehicle purchase transaction, so that law enforcement may adequately

identify the vehicle during the time span required for the issuance and delivery of a permanent license tag;

(b) The feasibility of adopting a statewide electronic system whereby motor vehicle ad valorem taxes and road and bridge privilege taxes may be paid to the automobile dealership during the vehicle purchase transaction, after which the dealership shall apply for, obtain and cause to be delivered to the purchaser a permanent license tag;

(c) The feasibility of adopting a statewide electronic system whereby motor vehicle ad valorem taxes and road and bridge privilege taxes paid to the automobile dealership during the vehicle purchase transaction may be, at regular intervals, distributed to the appropriate taxing authorities;

(d) The cost to the Mississippi Department of Revenue of adopting a statewide electronic system such as that described in the preceding paragraphs; and

(e) The provisions of current Mississippi law that would need to be amended to adopt the measures described in this section and any other measures recommended by the committee.

(2) The study committee shall be composed of the following five (5) members:

(a) The President of the Mississippi Assessors and Collectors Association, or his/her designee;

(b) The President of the Mississippi Automobile Dealers Association, or his/her designee;

(c) The Commissioner of the Mississippi Department of Revenue, or his/her designee;

(d) A member of the Mississippi State Senate appointed by the Lieutenant Governor; and

(e) A member of the Mississippi House of Representatives appointed by the Speaker of the House.

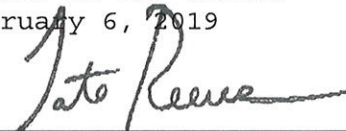
(3) Appointments shall be made within thirty (30) days after the effective date of this act. At the first meeting of the committee, the members shall elect from among themselves the chairman.

(4) A majority of the members of the committee shall constitute a quorum. In the adoption of the rules, resolutions and reports, and in the election of a chairman, an affirmative vote of a majority of the members shall be required. All members shall be notified in writing of all meetings; such notices shall be mailed at least five (5) days before the date on which a meeting is to be held.

(5) To effectuate the purposes of this section, any department, division, board, bureau, committee or agency of the state or any political subdivision thereof, shall, at the request of any member of the committee, provide such facilities, assistance, information and data as will enable the committee to properly carry out its duties.

SECTION 2. This act shall take effect and be in force from and after July 1, 2019.

PASSED BY THE SENATE
February 6, 2019



PRESIDENT OF THE SENATE

PASSED BY THE HOUSE OF REPRESENTATIVES
March 7, 2019



SPEAKER OF THE HOUSE OF REPRESENTATIVES

APPROVED BY THE GOVERNOR



GOVERNOR

3/22/2019

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